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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2(c)

Heather Lynn Anderson (15962003) Deputy Attorney General Richard J. Hughes Justice Complex 25 W. Market Street P.O. Box 106 Trenton, New Jersey 08625 Order Filed on October 3, 2017 by Clerk U.S. Bankruptcy Court District of New Jersey

In Re:

ANTHONY and COLLEEN MORTELLITE,

Debtors.

In Re:

BLUES BROTHERS, LLC,

Debtor.

Case No.: 17-21818 (ABA)

Case No.: 17-21820 (ABA)

Judge: Altenburg, U.S.B.J.

ORDER FIXING CLAIMS AND AMENDING CHAPTER 12 PLAN

The relief set forth on the following page, numbered two (2) through three (3) is hereby **ORDERED**.

DATED: October 3, 2017

Honorable Andrew B. Altenburg, Jr. United States Bankruptcy Court Page 2

Debtor: Blues Brothers Case No.: 17-21820

Caption of Order: CONSENT ORDER

This matter having been presented to the Court by debtors Anthony and Colleen Mortellite and Blues Brothers, LLC ("debtors"), by and through its attorney, David Kasen, Esq., in agreement with the State of New Jersey, Division of Taxation ("N.J. Division"), by and through its attorney, Christopher S. Porrino, Attorney General of New Jersey (Heather Lynn Anderson, Deputy Attorney General, appearing), and good and sufficient cause appearing for the entry of the within Order;

IT IS HEREBY ORDERED THAT the N.J. Division's Priority Proof of Claim filed in Case No. 17-21818 against Anthony and Colleen Mortellite, on or about August 15, 2017, in the amount of \$10,418.16, and docketed as Claim No. 16-1, which was amended by Claim No. 16-2 on or about September 20, 2017, is hereby reduced to \$Zero; and

IT IS FURTHER ORDERED THAT the N.J. Division's Priority Proof of Claim filed in Case No. 17-21820 against Blues Brothers, LLC, on or about August 15, 2017, in the amount of \$41,480.00, and docketed as Claim No. 6-1, which was amended by Claim No. 6-2 in the amount of \$37,371.75 on or about September 20, 2017, and which was further amended by Claim No. 6-3 in the amount of \$1,371.75 on or about September 25, 2017, is hereby allowed in the amount of \$1,371.75; and

IT IS FURTHER ORDERED Debtor Blues Brothers, LLC's Chapter 12 Plan is hereby amended to require payment of the N.J. Division's Priority Claim in the amount of \$1,371.75, in full on the Effective Date; and

IT IS FURTHER ORDERED THAT the following default language shall apply to the Debtor Blues Brothers, LLC's Chapter 12 Plan:

Retained Jurisdiction and Enforcement Remedies for Tax Claimants: Notwithstanding anything in this plan to the contrary, the Bankruptcy Court shall not retain jurisdiction with respect to tax claims except for (i) resolving the amount any tax claims arising prior to confirmation, and (ii) enforcing the discharge provisions of the confirmed plan. A failure by the reorganized debtor to make a payment to holders of tax claims pursuant to the terms of the plan shall be an event of default. If the reorganized debtor fails to cure an event of default as to Plan payments on the tax claims within thirty days after receipt of written notice of default from a tax claimant, then the tax claimant may (a) enforce the entire amount of its claim; (b) exercise any and all rights and remedies such tax claimant may have under applicable nonbankruptcy

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Debtor: Blues Brothers Case No.: 17-21820

Caption of Order: CONSENT ORDER

law; and/or (c) seek such relief as may be appropriate in this Court.

CONSENTED AS TO FORM AND ENTRY:

KASEN & KASEN, P.C. Attorneys for Debtors

David A. Kasen, Esq.

CHRISTOPHER S. PORRINO

Attorney General of New Jersey

Heather Lynn Anderson

Deputy Attorney General